

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**NOTIFICATION**

The 10th February, 2016

**No.G.S.R.12/P.A.8/2005/S.70/Amd.(57)/2016.**- In exercise of the powers conferred by sub-section (1) of section 70 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules further to amend the Punjab Value Added Tax Rules, 2005, namely: -

**RULES**

1. (1) These rules may be called the Punjab Value Added Tax (First Amendment) Rules, 2016.

(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.

2. In the Punjab Value Added Tax Rules, 2005 (hereinafter referred to as the said rules), in rule 52, in sub-rule (9), after clause (c), the following clause shall be inserted, namely: -

"(d) A Gau-shala listed in the Schedule 'G', shall be allowed to get refund of tax in the following manner, namely:-

- (i) a Gau-shala, shall be allowed refund of tax up to rupees three lac every year on all purchases meant for such Gau-shala; and
- (ii) a new Gau-shala, shall be allowed refund of tax up to rupees five lac on the purchases made for, construction material and other goods meant for such Gau-shala only for the first year:

Provided that after a period of one year such new Gau-shala, shall be treated as an old Gau-shala and it shall be given the same benefit as is permissible to a Gau-shala under sub-clause (i)."

3. In the said rules, in Form VAT 29-A, -

- (i) for the figure, sign and words "1. Name of the Organization", the figure, sign and words "1. Name of the person or organization" shall be substituted; and

(ii) for the words "Certificate: Certified that the goods purchased under the above invoices are for use in the official function of the organization", the following shall be substituted, namely: -

"Certificate: -

1. Certified that the goods purchased under the above invoices are for use in the official function of the person or organization;  
or
  
2. Certified that the goods purchased under the above invoices are for use in the ----- Gau-shala; and  
(Pl. tick, whichever, is applicable.)"

**D.P. REDDY,**  
Additional Chief Secretary to  
Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 10th February 2016

**No. S.O.7/P.A.8/2005/S.8/2016.**-Whereas the State Government, is satisfied that circumstances exist which render it necessary to take immediate action in public interest:

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 8 of the Punjab Value Added Tax Act, 2005 and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in Schedule 'G' appended to the said Act, with immediate effect, by dispensing with the condition of previous notice, namely:-

**AMENDMENT**

In the Schedule, after serial No. 2, the following shall be added, namely:-

"3. The Gaushala registered with the Punjab Gau-Sewa Commission."

**D.P. REDDY,**  
Additional Chief Secretary to  
Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**

OFFICE OF THE EXCISE AND TAXATION COMMISSIONER,  
PUNJAB, PATIALA

**NOTIFICATION**

The 4th February, 2016

**No.S.O.8/CST (P)R/57/R.7/2016.**- In pursuance of the provisions of sub-rule (10) of rule 7 of the Central Sales Tax (Punjab) Rules, 1957, read with the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.11/P.A.8/2005/S.3/2013 dated the 31st January, 2013, I, Rajat Aggarwal, I.A.S., Commissioner, Punjab, hereby declare that the declaration in Form 'F', No. 0340792 to 0340796 pertaining to Series PBA/F, as obsolete and invalid with immediate effect.

**RAJAT AGGARWAL,**  
Commissioner, Punjab.

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